REMARKS

Claims 1-26 will be pending upon entry of the present amendment. Claims 1, 10, 12, and 15-21 have been amended. Claims 23-26 are being newly presented.

Attached hereto is a marked-up version of the changes made to the specification and claims by the current amendment. The attached page is captioned "**Version With Markings to Show Changes Made**."

All of the claims remaining in the application are now clearly allowable. Favorable consideration and a Notice of Allowance are earnestly solicited

Respectfully submitted,

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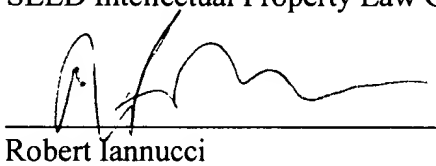

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VERSION WITH MARKINGS TO SHOW CHANGES MADE

In the Claims:

Claims 1, 10, 12, and 15-21 have been amended as follows:

1. (Amended) A method for coding digital audio data, comprising ~~with~~ a transform encoding process implemented on a fixed point digital signal processor having multiple levels of computation precision, wherein the transform encoding process includes a plurality of computation stages involving arithmetic operations in transforming the digital audio data into coded audio data, and wherein different ones of the computation stages ~~utilise~~ utilize different preselected levels of computational precision, ~~characterised in that:~~ wherein the transform encoding process is in accordance with AC-3 Digital Audio Compression Standard.

2. A method as claimed in claim 1, wherein the digital signal processor comprises a 16-bit digital signal processor which is capable of single (16-bit) precision computations and double (32-bit) computations.

3. A method as claimed in claim 1 or 2, wherein the plurality of computation stages includes transient detection, windowing, frequency transformation, coupling strategy determination and coupling channel computation, and rematrixing determination and computation.

4. A method as claimed in claim 1 or 2, wherein the transform encoding process includes a transient detection process for detecting transients in the audio data, and wherein the transient detection process is carried out with single precision computations.

5. A method as claimed in claim 1 or 2, wherein the transform encoding process includes a windowing function which is carried out with single precision audio data and double precision coefficients.

6. A method as claimed in claim 1 or 2, wherein the transform encoding process includes a windowing function which is carried out with double precision audio data and single precision coefficients.

7. A method as claimed in claim 1 or 2, wherein the transform encoding process includes a frequency transformation process which is performed with double precision data and single precision coefficients.

8. A method as claimed in claim 1 or 2, wherein the transform encoding process includes determination of a coupling strategy and/or a phase strategy, and wherein the determination is performed with single precision data.

9. A method as claimed in claim 8, wherein the determination of coupling and/or phase strategy includes pre-processing by use of a block exponent method, wherein double precision frequency coefficients are shifted to eliminate leading zeros and truncated to single precision.

10. (Amended) A method as claimed in claim 8 ~~or 9~~, wherein the transform encoding process includes the formation of a coupling channel which is performed with double precision data.

11. A method as claimed in claim 1 or 2, wherein the transform encoding process includes a rematrixing determination which is performed with single precision data, and a rematrix coding process which is performed with double precision data.

12. (Amended) A digital audio transform encoder for coding digital audio data into compressed audio data, comprising a fixed point digital signal processor having multiple levels of computation precision, and transform encoding process code stored in firmware or software for controlling the digital signal processor, wherein the transform encoding process code includes a plurality of computation blocks involving arithmetic operations in

transforming the digital audio data into compressed audio data, and wherein different ones of the computation blocks are performed by the digital signal processor using different preselected levels of computational precision, ~~characterised in that:~~ wherein the transform encoding process code is in accordance with AC-3 Digital Audio Compression Standard.

13. An audio transform encoder as claimed in claim 12, wherein the digital signal processor comprises a 16-bit digital signal processor which is capable of single (16-bit) precision computations and double (32-bit) computations.

14. An audio transform encoder as claimed in claim 12 or 13, wherein the plurality of computation blocks include transient detection, windowing, frequency transformation, coupling strategy determination and coupling channel computation, and rematrixing determination and computation.

15. (Amended) An audio transform encoder as claimed in claim 12 or 13, wherein the transform encoding process code includes a transient detection block for detecting transients in the audio data, and wherein the transient detection block ~~utilises~~ utilizes single precision computations.

16. (Amended) An audio transform encoder as claimed in claim 12 or 13, wherein the transform encoding process code include a windowing block which ~~utilises~~ utilizes single precision audio data and double precision coefficients.

17. (Amended) An audio transform encoder as claimed in claim 12 or 13, wherein the encoding process code includes a windowing block which ~~utilises~~ utilizes double precision audio data and single precision coefficients.

18. (Amended) An audio transform encoder as claimed in claim 12 or 13, wherein the transform encoding process code includes a frequency transformation block which ~~utilises~~ utilizes double precision data and single precision coefficients.

19. (Amended) An audio transform encoder as claimed in claim 12 or 13, wherein the transform encoding process code includes a block for determination of a coupling strategy and/or a phase strategy, and wherein the determination ~~utilises~~ utilizes single precision data.

20. (Amended) An audio transform encoder as claimed in claim 19, wherein the block for determination of coupling and/or phase strategy ~~utilises~~ utilizes pre-processing by use of a block exponent method, wherein double precision frequency coefficients are shifted to eliminate leading zeros and truncated to single precision.

21. (Amended) An audio transform encoder as claimed in claim 19 ~~or 20~~, wherein the transform encoding process code includes a block for the formation of a coupling channel which ~~utilises~~ utilizes double precision data.

22. (Amended) An audio transform encoder as claimed in claim 12 or 13, wherein the transform encoding process code includes a rematrixing determination block which ~~utilises~~ utilizes single precision data, and a rematrix coding block which ~~utilises~~ utilizes double precision data.